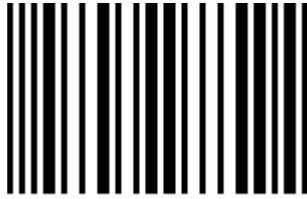


2003

CBT-100S



NEW JERSEY CORPORATION BUSINESS TAX RETURN

FOR TAXABLE YEARS ENDING ON AND AFTER
JULY 31, 2003 THROUGH JUNE 30, 2004

Taxable year beginning _____, _____, and ending _____, _____

Place the label provided below. Make necessary corrections on the label. Otherwise, type or print the requested information. Check if address change appears below. ☐

FEDERAL EMPLOYER I.D. NUMBER

NJ CORPORATION NUMBER

CORPORATION NAME

MAILING ADDRESS

CITY

STATE

ZIP CODE

Date of NJ S Corporation election _____

State and date of incorporation _____

Date authorized to do business in NJ _____

Federal business activity code _____

Corporation books are in the care of _____
at _____

Telephone Number (_____) _____

DIVISION USE

RP

NP

A

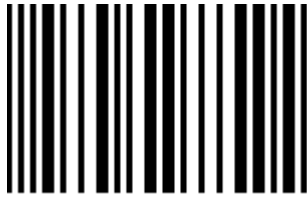
R

Check if applicable ☐ Initial return ☐ Initial 1120-S ☐ Inactive

1. Entire net income from Schedule A, line 44	1.	
2. Allocation factor from Schedule J, Part III, line 5. Non-allocating taxpayers should not make an entry on line 2	2.	.
3. Allocated net income - Multiply line 1 by line 2. Non-allocating taxpayers must enter the amount from line 1	3.	
4. Tax - If the income on Line 42, Schedule A, is greater than \$100,000, multiply line 3 by .0133. If line 42, Schedule A, is less than or equal to \$100,000, enter zero. (see instruction 10(a)).	4.	
4(a). Total nonoperational income \$ _____ (Attach Schedule O, Part I) (see instruction 33)		
4(b). Tax Due (N.J. Nexus). (Attach Schedule O, Part III) (Do not enter amount from line 4)	4(b)	
5. Allocated Entire Net Income subject to Federal corporate income taxation from Schedule A, line 46	5.	
6. Tax - Multiply line 5 by the applicable tax rate (see instruction 10(b)).	6.	
7. AMOUNT OF TAX (lines 4 plus 4(b) plus 6)	7.	
8. Credit for taxes paid to other jurisdictions (see instruction 28(a))	8.	
9. Subtract line 8 from line 7	9.	
10. Tax Credits (from Schedule A-3) (see instruction 17)	10.	
11. TOTAL TAX LIABILITY - line 9 minus line 10 (see instruction 10(d) for minimum tax)	11.	
12. INSTALLMENT PAYMENT (see instruction 43)	12.	
13. Key Corporation Throw Out Payment (Form 400)	13.	
14. Professional Corporation Fees (Schedule PC, line 5)	14.	
15. TOTAL TAX AND PROFESSIONAL CORPORATION FEES (Sum of lines 11, 12, 13 and 14)	15.	
16. Payments & Credits (see instruction 44)	16.	
16(a). Payments made by Partnerships on behalf of taxpayer	16(a).	
17. Balance of Tax Due - line 15 minus line 16 and 16(a)	17.	
18. Pro Rata Share of S Corporation Income for nonconsenting shareholders (from Schedule K, Part VII, line 6, Column (C))	18.	
19. Gross Income Tax paid on behalf of nonconsenting shareholders - Line 18 x .0637	19.	
20. Penalty and Interest Due - (see instructions 7(g), 45 and 46). Penalty _____ Interest _____ Interest from CBT-160 _____ . Total	20.	
21. Annual Report Fee _____ Registered Agent Change Fee _____ . Total	21.	
22. Total Balance Due - line 17 plus line 19 plus line 20 plus line 21	22.	
23. If line 16 plus 16(a) is greater than line 15 plus line 19 plus line 20, plus line 21 enter the amount of overpayment		\$
24. Amount of Item 23 to be		
	Credited to 2004 return	Refunded
	\$	\$

DIVISION USE

SIGNATURE AND VERIFICATION (See Instruction 12)	I declare under the penalties provided by law, that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return. If the return is prepared by a person other than the taxpayer, his declaration is based on all the information relating to the matters required to be reported in the return of which he has knowledge.		
	(Date)	(Signature of Duly Authorized Officer of Taxpayer)	(Title)
	(Date)	(Signature of Individual Preparing Return)	(Address) (Preparer's ID Number)
	(Name of Tax Preparer's Employer)	(Address)	(Employer's ID Number)



NAME AS SHOWN ON RETURN

FEDERAL ID NUMBER

ALL TAXPAYERS MUST COMPLETE THIS SCHEDULE**SCHEDULE A****COMPUTATION OF ENTIRE NET INCOME (See Instruction 14)**

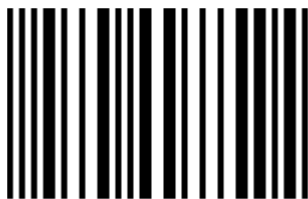
2003-S - Page 2

1. Gross receipts or sales _____ Less returns and allowances _____	1	
2. Cost of goods sold (Schedule A-2, line 8)	2	
3. Gross profit - Subtract line 2 from line 1	3	
4. Net gain (loss) from Form 4797 (attach Form 4797) (see instruction 14(b))	4	
5. Other income (loss) (attach schedule)	5	
6. Total Income (loss). Combine lines 3 through 5	6	
7. Compensation of officers	7	
8. Salaries and wages _____ Less jobs credit _____	8	
9. Repairs	9	
10. Bad debts	10	
11. Rents	11	
12. Taxes	12	
13. Interest	13	
14a Depreciation	14a	
14b Depreciation claimed on Schedule A-2 and elsewhere on return	14b	
14c Subtract line 14b from line 14a	14c	
15. Depletion (do not deduct oil and gas depletion)	15	
16. Advertising	16	
17. Pension, profit-sharing, etc., plans	17	
18. Employee benefit programs	18	
19. Other deductions (attach schedule)	19	
20. Total deductions (add lines 7 through 19)	20	
21. Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6 (see instruction 14(a)(1)) .	21	
22. a. Gross income from all rental activities	22a	
b. Expenses related to the above rental activities (attach schedule)	22b	
c. Net income (loss) from all rental activities. Subtract line 22b from 22a	22c	
23. Portfolio income (loss):		
a. Interest income	23a	
b. Dividend income	23b	
c. Royalty income	23c	
d. Capital gain net income (loss) (attach Schedule D (Form 1120S))	23d	
e. Other portfolio income (loss) (attach schedule)	23e	
24. Net gain (loss) under section 1231 (attach Federal Form 4797)	24	
25. Other income (loss) (attach schedule)	25	
26. Section 179 expense deduction (attach Federal Form 4562) (see instruction 14(c))	26	
27. Deductions related to portfolio income (loss)	27	
28. Other deductions (attach schedule)	28	
29. Combine lines 21 through 28	29	
30. Charitable contributions (limited to 10% of line 29)	30	
31. Taxable income before net operating loss and special deductions. Subtract line 30 from line 29. (see instruction 14(a)(2) and (3))	31	



FEDERAL ID NUMBER

32. Taxable income before net operating loss and special deductions from page 2, line 31	32	
33. Interest on Federal, State, Municipal and other obligations not included above (see instruction 14(d))	33	
34. New Jersey State and other States income taxes deducted above (see instruction 14(e))	34	
35. Taxes paid by the corporation on behalf of the shareholder (see instruction 14(f))	35	
36. Depreciation and other adjustments from Schedule S (see instruction 39)	36	
37. a. Deduction for IRC Section 78 Gross-up not deducted at line 41 below	37a	
b. Other deductions and additions . Explain on separate rider (see instruction 14(h))	37b	
c. Related interest addback (Schedule G, Part I)	37c	
d. Interest and intangibles expenses and costs addback (Schedule G, Part II).	37d	
38. Entire net income before net operating loss deduction and dividend exclusion. Total of lines 32 through 37(d) .	38	
39. Net operating loss deduction from Schedule A-1 (see instructions 14(i) and 15)	39	
40. Entire Net Income before dividend exclusion (line 38 minus line 39)	40	
41. Dividend exclusion from Schedule R, Line 7 (see instruction 14(j))	41	
42. ENTIRE NET INCOME (line 40 minus line 41) (see instruction 14(k))	42	
43. Entire Net Income that is subject to Federal corporate income taxation (see instruction 14(l))	43	
44. Entire Net Income that is not subject to Federal corporate income taxation (line 42 minus line 43. Carry to page 1, line 1)	44	
45. Allocation Factor from Schedule J, Part III, line 5	45	
46. Allocated Entire Net Income that is subject to Federal corporate income taxation (line 43 multiplied by line 45. Carry to page 1, line 5)	46	



NAME AS SHOWN ON RETURN

FEDERAL ID NUMBER

SCHEDULE A-1 NET OPERATING LOSS DEDUCTION AND CARRYOVER (See Instructions 14(i) and 15)

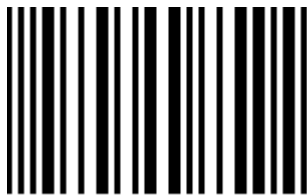
	(1) Fiscal Year Ended	(2) Income/Loss Reported on Schedule A, line 31 (CBT-100S) or Schedule A, line 28 (CBT-100)	(3) Add N.J. ENI Adj.'s Excluding the Dividend Exclusion	(4) Amount
N.J. NOL'S	1.			()
	2.			()
	3.			()
	4.			()
	5.			()
	6.			()
	7.			()
	8.			()
N.J. NOL'S Used	9.			
	10.			
	11.			
	12.			
	13.			
	14.			
	15.			
N.J. NOL Carryover	16.	Total lines 1 - 15, Column 4		

SCHEDULE A-2 COST OF GOODS SOLD (See Instruction 16)

1. Inventory at beginning of year	1.	
2. Purchases	2.	
3. Cost of labor	3.	
4. Additional section 263A costs	4.	
5. Other costs (attach schedule)	5.	
6. Total - Add lines 1 through 5	6.	
7. Inventory at end of year	7.	
8. Cost of goods sold - Subtract line 7 from line 6. Enter here and on Schedule A, line 2	8.	

SCHEDULE A-3 SUMMARY OF TAX CREDITS (See Instruction 17)

1. HMO Assistance Fund Tax Credit from Form 310	1.	
2. New Jobs Investment Tax Credit from Form 304	2.	
3. EITHER: a) Urban Enterprise Zone Employee Tax Credit from Form 300 OR b) Urban Enterprise Zone Investment Tax Credit from Form 301	3.	
4. Redevelopment Authority Project Tax Credit from Form 302	4.	
5. Recycling Equipment Tax Credit from Form 303	5.	
6. Manufacturing Equipment and Employment Investment Tax Credit from Form 305	6.	
7. Research and Development Tax Credit from Form 306	7.	
8. Smart Moves For Business Programs Tax Credit from Form 307	8.	
9. Small New Jersey-Based High-Technology Business Investment Tax Credit from Form 308	9.	
10. Neighborhood Revitalization State Tax Credit from Form 311	10.	
11. Effluent Equipment Tax Credit from Form 312	11.	
12. Economic Recovery Tax Credit from Form 313	12.	
13. Other Tax Credits (see instruction 42(m))	13.	
14. Total tax credits taken on this return - Add lines 1 through 13. Enter here and on page 1, line 10	14.	



ALL CORPORATIONS MUST COMPLETE THIS SCHEDULE

AND SUBMIT IT WITH THEIR CBT-100S TAX RETURN

NAME AS SHOWN ON RETURN

FEDERAL ID NUMBER

SCHEDULE A-4 SUMMARY SCHEDULE (See Instruction 18)

Net Operating Loss Deduction and Carryover			6. Schedule J, Part III, line 2(g) . . .	6.	
1. Schedule A-1, line 16	1.		7. Schedule J, Part III, line 2(h) . . .	7.	
Interest and Intangible Costs and Expenses			8. Schedule J, Part III, line 2(j) . . .	8.	
2. Schedule G, Part I, line b	2.		9. Schedule J, Part III, line 3(c) . . .	9.	
3. Schedule G, Part II, line b	3.		Non-Operational Income Information		
Schedule J Information			10. Schedule O, Part III, line 31	10.	
4. Schedule J, Part III, line 1(c)	4.		Dividend Exclusion Information		
5. Schedule J, Part III, line 2(f)	5.		11. Schedule R, line 4	11.	
			12. Schedule R, line 6	12.	

NAME AS SHOWN ON RETURN

FEDERAL ID NUMBER

SCHEDULE B BALANCE SHEET AS OF _____, 20____ (See Instruction 19)

Figures appearing below must be the same as year-end figures shown on the taxpayer's books. If not, explain and reconcile on rider.

Assets	Beginning of Tax Year	End of Tax Year
1. Cash		
2. Trade notes and accounts receivable (net)		
3. Loans to stockholders/affiliates		
4. Stock of subsidiaries		
5. Corporate stocks		
6. Bonds, mortgages and notes		
7. New Jersey State and local government obligations		
8. All other government obligations		
9. Patents and copyrights		
10. Deferred charges		
11. Goodwill		
12. All other intangible personalty (itemize)		
13. <i>Total intangible personal property</i> (total lines 1 to 12)		
14. Land		
15. Buildings and other improvements		
16. Machinery and equipment (net)		
17. Inventories		
18. All other tangible personalty (net) (itemize on rider)		
19. <i>Total real and tangible personal property</i> (total lines 14 to 18)		
20. Total assets (add lines 13 and 19)		
Liabilities and Stockholder's Equity		
21. Accounts payable		
22. Mortgages, notes, bonds payable in less than 1 year (attach schedule)		
23. Other current liabilities (attach schedule)		
24. Loans from stockholders/affiliates		
25. Mortgages, notes, bonds payable in 1 year or more (attach schedule)		
26. Other liabilities (attach schedule)		
27. Capital stock		
28. Paid-in or capital surplus		
29. Retained earnings - appropriated (attach schedule)		
30. Retained earnings - unappropriated		
31. Adjustments to shareholders' equity (attach schedule)		
32. Less cost of treasury stock		
33. Total liabilities and stockholder's equity (total lines 21 to 32)		

SCHEDULE C RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN (See Instruction 20)

1. Net income per books		7. Income recorded on books this year not included in this return (itemize)	
2. Federal income tax		(a) Tax-exempt interest \$ _____	
3. Excess of capital losses over capital gains		(b) _____	
4. Income subject to tax not recorded on books this year (itemize)		(c) _____	
5. Expenses recorded on books this year not deducted in this return (itemize)		8. Deductions in this tax return not charged against book income this year (itemize)	
(a) Depreciation \$ _____		(a) Depreciation \$ _____	
(b) Contributions Carryover \$ _____		(b) Contributions Carryover \$ _____	
(c) Other (itemize) \$ _____		9. Total of lines 7 and 8	
6. Total of lines 1 through 5		10. Income (Item 31, Sch. A) - line 6 less 9	

NAME AS SHOWN ON RETURN	FEDERAL ID NUMBER
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SCHEDULE E GENERAL INFORMATION (See Instruction 21)
ALL TAXPAYERS MUST ANSWER THE FOLLOWING QUESTIONS. RIDERS MUST BE PROVIDED WHERE NECESSARY.

1. Type of business _____
Principal products handled _____
Internal Revenue Center where corresponding Federal tax return was filed _____
2. FINAL DETERMINATION OF NET INCOME BY FEDERAL GOVERNMENT (See Instruction 13)
Has a change or correction in the amount of taxable income of the reporting corporation or for any other corporation purchased, merged or consolidated with the reporting corporation, been finally determined by the Internal Revenue Service, and not previously reported to New Jersey?
Yes or No _____. **If Yes, an amended return must be filed.**
3. Is this corporation a Professional Corporation (PC) formed pursuant to NJSA 14:17-1 et.seq. or any similar law from a possession or territory of the United States, a state, or political subdivision thereof? "Yes or No" _____. If yes, go to the next question.
How many licensed professionals are owners, shareholders, and/or employees from this PC as of the first day of the privilege period? _____.
Attach a rider providing the names, addresses, and FID or SS numbers of the licensed professionals in the PC. If the number of licensed professionals is greater than 2, complete Schedule PC-Per Capita Licensed Professional Fee. See instruction 36 for examples of licensed professionals.
4. **This question must be answered by corporations with income from sources outside the United States.**
(a) Is income from sources outside the United States included in entire net income at Item 42 of Schedule A? Yes or No _____.
(b) If the answer is no, set forth such items of gross income, the source, the deductions and the amount of foreign taxes deemed paid (Section 78 Gross-up) thereon. Enter at Item 37(b), Schedule A the difference between the net of such income and the amount of foreign taxes paid thereon not previously deducted.

SCHEDULE F CORPORATE OFFICERS - GENERAL INFORMATION AND COMPENSATION (See Instruction 22)

(1) Name and Current Address of Officer	(2) Social Security Number	(3) Title	(4) Dates Employed in this position		(5) Percent of Corporation Stock Owned	(6) Amount of Compensation
			From	To		
(a) Total compensation of officers						
(b) Less: Compensation of officers claimed elsewhere on the return						
(c) Balance of compensation of officers (enter here an on Schedule A, line 7, page 2)						

NAME AS SHOWN ON RETURN

FEDERAL ID NUMBER

SCHEDULE G - PART I INTEREST (See Instruction 23)

1. Was interest paid, accrued or incurred to a related member(s), deducted from entire net income?

"Yes" or "No" . If "Yes", fill out the following schedule.

Name of Related Member	Federal ID Number	Relationship to Taxpayer	Amount Deducted

(a) Total amount of interest deducted

(b) Less: Exceptions (see instruction 23) ()

(c) Balance of interest deducted (carry to Schedule A, line 37(c))

SCHEDULE G - PART II INTEREST EXPENSES AND COSTS AND INTANGIBLE EXPENSES AND COSTS (See Instruction 23)

1. Were intangible expenses and costs including intangible interest expenses and costs, paid, accrued or incurred to related members, deducted from entire net income? "Yes" or "No" . If "Yes", fill out the following schedule.

Name of Related Member	Federal ID Number	Relationship to Taxpayer	Type of Intangible Expense Deducted	Amount Deducted

(a) Total amount of intangible expenses and costs deducted

(b) Less: Exceptions (see instruction 23) ()

(c) Balance of intangible expenses and costs deducted (carry to Schedule A, line 37(d))

SCHEDULE H TAXES (See Instructions 14 (e) and 24) Include all taxes paid or accrued during the accounting period wherever deducted on Schedule A.

	(A) Corporation Franchise/Business Taxes*	(B) Corporation Business/Occupancy Taxes*	(C) Property Taxes	(D) U.C.C. or Payroll Taxes	(E) Other Taxes (attach schedule)	(F) Total
1. New Jersey Taxes						
2. Other States & U.S. Possessions						
3. City and Local Taxes						
4. Taxes Paid to Foreign Countries						
5. Total						
6. Combine lines 5(a) and 5(b)						
7. Sales & Use Taxes Paid by a Utility Vendor						
8. Add lines 6 and 7 - Carry to Schedule A, line 34.						
9. Federal Taxes						
10. Total (Combine lines 5 and 9)						

*Include on line 4 taxes paid or accrued to any foreign country, state, province, territory, or subdivision thereof.

NAME AS SHOWN ON RETURN

FEDERAL ID NUMBER

SCHEDULE J**Parts I, II, III,
IV, V and VI**

ALL TAXPAYERS WHO MAINTAIN A REGULAR PLACE OF BUSINESS OUTSIDE OF NEW JERSEY REGARDLESS OF THE AMOUNT OF ENTIRE NET INCOME REPORTED ON SCHEDULE A, LINE 42, OF THE CBT-100 SHOULD COMPLETE SCHEDULE J. THIS SCHEDULE SHOULD BE OMITTED IF THE TAXPAYER DOES NOT MAINTAIN A REGULAR PLACE OF BUSINESS OUTSIDE THIS STATE OTHER THAN A STATUTORY OFFICE, IN WHICH CASE THE TAX LAW REQUIRES THE ALLOCATION FACTOR TO BE 100% (1.000000).

PART I ALL ALLOCATING COMPANIES MUST ANSWER THE FOLLOWING QUESTIONS (See Instruction 26)

- (a) State the number of regular corporate places of business maintained outside this State (See instruction 26(b)) _____
- (b) List the address of at least one such regular place of business _____
- (c) List the States in which the taxpayer maintained a permanent and continuous place of business, indicating type of establishment, such as warehouse, factory, store, office, etc. _____
- (d) Give the address of every factory, warehouse, store, or other place of business in New Jersey, indicating type of establishment _____
- (e) Number of people employed (average) in New Jersey _____ outside New Jersey _____
- (f) Explain in detail internal controls used in distribution of receipts in and out of New Jersey, as shown in Part III, line 2 _____
- (g) State the location of the actual seat of management or control of the corporation _____

PART II AVERAGE VALUES (See Instruction 27)

- (a) This schedule showing average values of real and tangible personal property must be completed by every taxpayer entitled to and electing to allocate.
- (b) The average values of real and tangible personal property *owned* are to be computed on the basis of the average book values thereof and not on original cost. Rented or leased property is valued at 8 times the annual rent, including any amounts paid or accrued in addition to or in lieu of rent during the period covered by the return. All other property which is used by the taxpayer but is neither owned, rented or leased, should be valued at book value, however, if no such book value exists, the market value of the property should be used.
- (c) The frequency upon which the amounts in Columns A and B below have been averaged is _____ (See instruction 27).

ASSETS	AVERAGE VALUES (See instruction 27) (Omit Cents)		DIVISION USE ONLY
	Column A - New Jersey	Column B - Everywhere	
1. Land			
2. Buildings and other Improvements			
3. Machinery and Equipment			
4. Inventories			
5. All other Tangible Personalty Owned (Itemize on Rider)			
6. Property rented or leased (8 x Annual Rent)			
7. All other Property Used			
8. <i>Total Real and Tangible Personal Property</i>			

PART III COMPUTATION OF ALLOCATION FACTOR (See Instruction 28)

		COLUMN A (omit cents)	COLUMN B							
1. Average value of the taxpayer's real and tangible personal property:										
(a) In New Jersey (Part II, Column A, line 8)	1(a)									
(b) Everywhere (Part II, Column B, line 8)	1(b)									
(c) Percentage in New Jersey (line 1(a) divided by line 1(b)). Enter in Column B.			1(c)	• <table><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
2. Receipts:				Complete by carrying the fraction to six (6) decimal places. Do not express as a percent. Example:						
(a) From sales of tangible personal property shipped to points within New Jersey.	2(a)			$\frac{123,456}{1,000,000} =$ • <table><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr></table>	1	2	3	4	5	6
1	2	3	4	5	6					
(b) From services performed in New Jersey	2(b)									
(c) From rentals of property situated in New Jersey	2(c)									
(d) From royalties for the use in New Jersey of patents and copyrights	2(d)									
(e) All other business receipts earned in New Jersey. (See instruction 28(d))	2(e)									
(f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, in Column A)	2(f)									
(g) Total receipts from all sales, services, rentals, royalties and other business transactions everywhere.	2(g)									
(h) Less Nonsourced Receipts (see instruction 28(e))	2(h)	()								
(i) Total Everywhere Receipts allowable (line 2(g) minus line 2(h))	2(i)									
(j) Percentage in New Jersey (line 2(f) divided by line 2(i). Enter in Column B.			2(j)	• <table><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
(k) Double-weighted receipts factor (Enter 2(j))			2(k)	• <table><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
3. Wages, salaries and other personal service compensation (See instruction 28(g))										
(a) In New Jersey	3(a)									
(b) Everywhere	3(b)									
(c) Percentage of New Jersey (line 3(a) divided by line 3(b)). Enter in Column B.			3(c)	• <table><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
4. Sum of New Jersey percentages shown at lines 1(c), 2(j), 2(k), and 3(c) Enter in Column B.			4	• <table><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
5. Allocation Factor (line 4 divided by four, or by the number of percentages included on line 4. See instruction 28(h). Enter in Column B and carry to Line 2, page 1 and line 45, page 3, and Schedule K, Part III, line 3.			5	• <table><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						

Name of the Jurisdiction in which Receipts are Sourced	Total Receipts from all Sales, Services, Rental, Royalties, and Other Business Transactions
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
TOTAL - Add lines 1 through 10. Carry to Schedule J, Part III, line 2(h) . .	

All taxpayers claiming the throw out limitation must designate a key corporation and complete Part VI below. The key corporation will be responsible for remitting the additional tax. The key corporation must complete Form 400.

Name: _____ FID# _____

1. Entire net income from Schedule A, line 43	1.	
2. Allocation factor from Schedule J, line 5.	2.	
3. Allocated net income - Multiply line 1 by line 2.	3.	
4. Tax Rate (See Instruction 10(a) [and/or 10(b)])	4.	
5. Gross Tax Liability - Multiply line 3 by line 4	5.	
6. Less Tax Credits	6.	()
7. Net Tax Liability - line 5 minus line 6	7.	
8. Property Fraction (Schedule J, Part III, line 1(c))	8.	
9. Wage Fraction (Schedule J, Part III, line 3(c))	9.	
10. Total New Jersey Receipts (Schedule J, Part III, line 2(f))	10.	
11. Total Everywhere Receipts (Schedule J, Part III, line 2(g))	11.	
12. Receipts Fraction (line 10 divided by line 11)	12.	
13. Double Weight Receipts (enter amount from line 12)	13.	
14. Total (line 8 plus line 9 plus line 12 plus line 13)	14.	
15. Allocation Factor (line 14 divided by 4) Carry to Page 1, line 2 and Schedule A, line 45	15.	
16. Entire Net Income from Schedule A, line 43	16.	
17. Allocated Net Income - Multiply line 15 by line 16	17.	
18. Tax Rate (from line 4)	18.	
19. Gross Tax Liability - Multiply line 17 by line 18	19.	
20. Less Tax Credits	20.	()
21. Net Tax Liability (line 19 minus line 20)	21.	
22. Throw Out Tax Income (line 7 minus line 21) This amount should be carried to Form 400 of the CBT-100S filed by the designated key corporation.	22.	

SCHEDULE K SHAREHOLDERS' SHARES OF INCOME, DEDUCTIONS, ETC. (See Instruction 31)**PART I**

1. Total number of shareholders
2. Total number of nonresident shareholders
3. a. Total number of nonconsenting shareholders
- b. Percentage of stock owned%

PART II NEW JERSEY S CORPORATION INCOME(LOSS)

1. Amount from Schedule A, line 21
2. Add the following amounts from Federal 1120S, Schedule K
 - a. Net income (loss) from rental real estate activities a
 - b. Net income (loss) from other rental activities b
 - c. Interest income c
 - d. Dividend income d
 - e. Royalty income e
 - f. Net short-term capital gain (loss) f
 - g. Net long-term capital gain (loss) g
 - h. Other portfolio income (loss) h
 - i. Net gain (loss) under section 1231 i
 - j. Other income j
 - k. Tax-exempt interest income k
 - l. Other tax-exempt income l
 - Total of 2(a) through 2(l)
3. Add line 1 plus line 2
4. Additions:
 - a. Interest income on state and municipal bonds other than New Jersey a
 - b. New Jersey State and other states' income taxes deducted in arriving at line 3 including taxes paid on behalf of the shareholder b
 - c. All expenses included in line 3 to generate tax exempt income c
 - d. Losses included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A:6-14 and 6-14.1 d
 - Total of 4(a) through 4(d)
5. Add line 3 plus line 4
6. Subtractions:
 - a. U.S. Treasury and other interest income included in line 3 from investments exempt under N.J.S.A. 54A:6-14 and 6-14.1 a
 - b. Gains included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A:6-14 and 6-14.1 b
 - c. IRS Section 179 expenses from Federal Schedule K c
 - d. The 50% of meals and entertainment expenses not deductible for Federal purposes d
 - e. Other subtractions e
 - Total of 6(a) through 6(e)
7. New Jersey S Corporation Income (Loss) - Subtract line 6 from line 5

PART III ALLOCATION OF S CORPORATION INCOME(LOSS)

1. New Jersey S Corporation Income (Loss) (Part II, line 7)
 - a. Current period nonoperational activity (Schedule O, Part I, line 34)
2. Total operational income (loss) (line 1 minus line 1a)
3. Allocation factor (Schedule J, Part III, line 5)
4. Allocated operational income (loss) (line 3 x line 2)
5. Allocated nonoperational income (loss) (Schedule O, Part III, line 31)
6. Total allocated income (loss) (line 4 plus line 5)
7. New Jersey CBT reported on CBT-100S (Page 1, line 6)
8. New Jersey allocated income (loss) (line 6 minus line 7)
9. Income (loss) not allocated to New Jersey (line 1 minus line 6)

NAME AS SHOWN ON RETURN

FEDERAL ID NUMBER

PART IV - A ANALYSIS OF NEW JERSEY ACCUMULATED ADJUSTMENTS ACCOUNT

	(A) New Jersey AAA	(B) Non New Jersey AAA	(C) Total of Columns (A) & (B)
1. Beginning balance			
2. Net pro rata share of S corporation income			
3. Other income/loss			
4. Other reductions (attach schedule)			
5. Total lines 1-4			
6. Distributions			
7. Ending balance (line 5 minus line 6)			

PART IV - B NEW JERSEY EARNINGS AND PROFITS

1. Beginning balance	1.	
2. Additions/Adjustments	2.	
3. Dividends paid	3.	
4. Ending balance (line 1 plus line 2 minus line 3)	4.	

PART V SUMMARY OF RESIDENT SHAREHOLDERS' PRO RATA SHARES

(A) Name	(B) Social Security Number	(C) Pro Rata Share Income/loss	(D) Distributions
1.			
2.			
3.			
4.			
5.			
6. Total			

PART VI SUMMARY OF CONSENTING NON-RESIDENT SHAREHOLDERS' PRO RATA SHARES

(A) Name	(B) Social Security Number	Pro Rata Share Income/Loss		(E) Distributions
		(C) Allocated to NJ	(D) Not Allocated to NJ	
1.				
2.				
3.				
4.				
5.				
6. Total				

PART VII SUMMARY OF NONCONSENTING SHAREHOLDERS' PRO RATA SHARES

(A) Name	(B) Social Security Number	Pro Rata Share Income/Loss		(E) Distributions	(F) Gross Income Tax Paid
		(C) Allocated to NJ	(D) Not Allocated to NJ		
1.					
2.					
3.					
4.					
5.					
6. Total					

NAME AS SHOWN ON RETURN

FEDERAL ID NUMBER

SCHEDULE P SUBSIDIARY INVESTMENT ANALYSIS (See Instruction 34)

NOTE: Taxpayers must hold at least 80% of the combined voting power of all classes of stock entitled to vote and at least 80% of the total number of shares of all other classes of stock, except non-voting stock which is limited and preferred as to dividends, for each subsidiary. Do not include advances to subsidiaries in book value.

(1) Name of Subsidiary	(2) Percentage of Interest		(3) Book Value (as reported in Schedule B)	(4) Dividend Income (as reported in Schedule A)
	Voting	Non-Voting		
Totals				

SCHEDULE P-1 PARTNERSHIP INVESTMENT ANALYSIS (See Instruction 35)

(1) Name of Partnership LLC, or Other Entity and Federal ID Number	(2) Date and State where Organized	(3) Percentage of Ownership	(4)		(5)		(6)		(7) Tax Payments Made on Behalf of Taxpayer by Partnerships
			Limited Partner	General Partner	Tax Accounting Flow Through	Method Separate Accounting	New Jersey Nexus Yes	No	
Total Column 7									

SCHEDULE PC PER CAPITA LICENSED PROFESSIONAL FEE (See Instruction 36)

1 (a). Enter number of resident and non-resident professionals with physical nexus with New Jersey _____ x \$150	1(a)	
1(b). Enter number of non-resident professionals without physical nexus with New Jersey _____ x \$150 x allocation factor of the PC	1(b)	
1(c). Total Fee Due - Add line 1(a) and line 1(b)	1(c)	
2. Installment Payment - 50% of line 1(c)	2.	
3. Total Fee Due (line 1(c) plus line 2)	3.	
4. Less prior year 50% installment payment and credit (if applicable)	4.	()
5. Balance of Fee Due (line 3 minus line 4). If the result is zero or above, enter this amount on page 1, line 14 ...	5.	
6. Credit to next year's Professional Corporation Fee (if line 5 is below zero, enter the amount here)	6.	

SCHEDULE Q QUALIFIED SUBCHAPTER S SUBSIDIARIES (QSSS) (See Instruction 37)

1. Is this corporation a Qualified Subchapter S Subsidiary? Yes _____ No _____
If yes, indicate the parent corporation's name, address, and FID # below. A New Jersey QSSS must complete page 1 and this schedule only.

2. Does this corporation own any Qualified Subchapter S Subsidiaries? Yes _____ No _____
If yes, list all the QSSS's names, addresses, and FID#'s below. Attach additional rider if necessary. Separately note those subsidiaries that have made a New Jersey QSSS election and whose activities are included in this return.

SCHEDULE R DIVIDEND EXCLUSION (See Instruction 38)

1. Dividend income included in Schedule A	1.	
2. Less: Dividend Income - Schedule P, Column (4)	2.	()
3. Balance (line 1 less line 2)	3.	
4. Less: Dividend income from investments where taxpayer owns less than 50% of voting stock and less than 50% of all other classes of stock	4.	()
5. Balance (line 3 less line 4)	5.	
6. 50% of line 5	6.	
7. DIVIDEND EXCLUSION: Line 2 plus line 6 (Carry to Schedule A, line 41)	7.	

NAME AS SHOWN ON RETURN

FEDERAL ID NUMBER

SCHEDULE S - PART I DEPRECIATION AND SAFE HARBOR LEASING (See Instruction 39)

1. Section 179 Deduction	1	
2. Special Depreciation Allowance - for certain property acquired after September 10, 2001	2	
3. MACRS - for assets placed in service during accounting periods beginning on and after July 7, 1993	3	
4. MACRS - for assets placed in service during accounting periods beginning prior to July 7, 1993	4	
5. ACRS	5	
6. Other Depreciation - for assets placed in service after December 31, 1980	6	
7. Other Depreciation - for assets placed in service prior to January 1, 1981	7	
8. Listed Property - for assets placed in service during accounting periods beginning on and after July 7, 1993	8	
9. Listed Property - for assets placed in service during accounting periods beginning prior to July 7, 1993	9	
10. Total depreciation claimed in arriving at line 31, Schedule A	10	

Attach Federal Form 4562 to Return and Include Federal Depreciation Worksheet

Adjustments at Line 36, Schedule A - Depreciation and Certain Safe Harbor Lease Transactions

11. Additions

- (a) ACRS and MACRS from lines 4, 5, 6 and 9 above a. _____
- (b) Special Depreciation Allowance - for assets placed in service during accounting periods beginning on and after January 1, 2002, and for which federal 30% bonus depreciation was taken. Include the initial 30% bonus amount and the regular depreciation on the adjusted basis. b. _____
- (c) Distributive share of ACRS and MACRS from a partnership c. _____
- (d) Deductions on Federal return resulting from an election made pursuant to IRC Section 168(f)8 exclusive of elections made with respect to mass commuting vehicles.
- Interest _____
- Rent _____
- Amortization of Transactional Costs _____
- Other Deductions d. _____
- Total line 11 (lines a, b, c and d) 11 _____

12. Deductions

- (a) New Jersey depreciation - (From Schedule S, Part II(A)) a. _____
- (b) New Jersey depreciation - (From Schedule S, Part II(B)) b. _____
- (c) Recomputed depreciation attributable to distributive share of recovery property from a partnership c. _____
- (d) Any income included in the return with respect to property described at line 11(d) solely as a result of that election d. _____
- (e) The lessee/user should enter the amount of depreciation which would have been allowable under the Internal Revenue Code at December 31, 1980 had there been no safe harbor lease election e. _____
- (f) Excess of accumulated ACRS, MACRS, or bonus depreciation over accumulated NJ depreciation on physical disposal of recovery property (attach computations) . f. _____
- Total line 12 (lines a, b, c, d, e and f) 12 _____

13. **ADJUSTMENT** - (line 11 minus line 12) Enter at line 36, Schedule A 13 _____

INSTRUCTIONS

Column G - Consider any salvage value which was required to be considered under Internal Revenue Code at December 31, 1980. Do not claim depreciation in the year of disposal. Accumulated depreciation may not exceed accumulated ACRS and MACRS deductions over the life of the property and deductions for the final year or years are limited where ACRS was deducted on the New Jersey return for property placed in service during 1981.

NAME AS SHOWN ON RETURN

FEDERAL ID NUMBER

SCHEDULE S - PART III NEW JERSEY DEPRECIATION FOR GAS, ELECTRIC, AND GAS AND ELECTRIC PUBLIC UTILITIES

1. Total depreciation claimed in arriving at Schedule A, line 21 1. _____
2. Federal depreciation for assets placed in service after January 1, 1998 2. _____
3. Net (subtract line 2 from line 1) 3. _____
4. New Jersey depreciation allowable on the Single Asset Account. (Assets placed in service prior to January 1, 1998)
 - (a) Total adjusted Federal depreciable basis
as of December 31, 1997 a. _____
 - (b) Excess book depreciable basis over Federal
tax basis as of December 31, 1997 b. _____
 - (c) Less accumulated Federal basis for all single Asset
Account property sold, retired, or disposed of to date c. _____
 - (d) Total (line 4(a) plus 4(b) less line 4(c)) d. _____
5. New Jersey depreciation (divide line 4(d) by 30) 5. _____
6. New Jersey adjustment
 - (a) Depreciation adjustment for assets placed in service prior to
January 1, 1998 (subtract line 5 from line 3) a. _____
 - (b) Special bonus depreciation adjustment from Schedule S,
Part I, line 13 b. _____
7. Total Adjustment (add lines 6(a) and 6(b)). Enter at line 36, Schedule A 7. _____

**State of New Jersey
Division of Taxation**

CERTIFICATION OF INACTIVITY

For the period beginning _____, _____ and ending _____, _____

Corporation Name

Federal ID Number

(NOTE: Attach this schedule to the taxpayer's CBT-100 or CBT-100S, whichever is applicable)

I certify that during the period covered by the attached tax return, the above named taxpayer had no business activities, no income, no assets, and, additionally in the case of a New Jersey S corporation, made no distributions and did not have any change in ownership.

Signature of Corporate Officer

Title

Date

INSTRUCTIONS

In lieu of completing the entire CBT-100 or CBT-100S tax return, an inactive corporation may complete this schedule along with Schedule CAR-100 and attach them to a completed page 1 of the appropriate Corporation Business Tax return in order to fulfill its filing obligations with the State of New Jersey. An inactive corporation is a corporation that, during the entire period covered by the tax return, did not conduct any business, did not have any income, receipts or expenses, did not own any assets, and, additionally for New Jersey S corporations, did not make any distributions and did not have any change in ownership.

This schedule along with Schedule CAR-100 must be completed and attached to page 1 of each Corporation Business Tax return filed annually by the taxpayer. Taxpayers must report the minimum tax liability, the installment payment (if applicable), and the annual report and/or registered agent change fees on page 1 of the Corporation Business Tax return and submit the balance due with the Form CBT-100-V or Form CBT-100S-V, the Corporation Business Tax Payment Voucher. Schedule CAR-100 must be submitted in order to comply with the annual report filing requirements.

Schedule I, Schedule CAR-100 and page 1 of the Corporation Business Tax return must be signed by an officer of the corporation who is authorized to attest to the truth of the statements contained therein.

2003

SHAREHOLDER'S SHARE OF INCOME / LOSS

For calendar year 2003 or tax year beginning _____, _____, and ending _____, _____

Shareholder's identifying number	Federal employer identification number
Shareholder's name, address, and ZIP code	Corporation's name, address, and ZIP code

See Instruction 40 and Reverse Side

PART I

1. Shareholder's percentage of stock ownership for tax year %
2. Shareholder ☐ resident ☐ nonresident
3. Shareholder ☐ consenting ☐ nonconsenting
4. Check applicable box: ☐ Final NJ-K-1 . . . ☐ Amended NJ-K-1

PART II

1. S Income/Loss allocated to NJ
2. S Income/Loss not allocated to NJ
3. Pro rata share of S Corporation Income/Loss (line 1 plus line 2)
4. Total payments made on behalf of shareholder
5. Distributions

Shareholder: Follow the reporting instructions contained in your NJ Income Tax return packet and in Tax Topic Bulletin GIT-9S, Income From S Corporations. Refer to the index on page 13

This schedule must be included with your NJ Income Tax return.

PART III SHAREHOLDER'S NJ ACCUMULATED ADJUSTMENTS ACCOUNT

	New Jersey AAA	Non New Jersey AAA
1. Beginning balance		
2. Income/Loss		
3. Other Income/Loss		
4. Other reductions		
5. Total lines 1-4		
6. Distributions		
7. Ending Balance (line 5 minus line 6)		

PART IV SHAREHOLDER'S NJ EARNINGS AND PROFITS ACCOUNT

1. Beginning balance
2. Additions/Adjustments
3. Dividends received
4. Ending balance (line 1 plus line 2 minus line 3)

PART V

1. Interest paid to shareholder (per 1099-INT)
2. Indebtedness:
 - a. From corporation to shareholder
 - b. From shareholder to corporation

FOR OFFICIAL USE ONLY

**New Jersey Gross Income Tax
Payment on Behalf of
Nonconsenting Shareholders****NJ
1040-SC
(5-03)**

Tax Year Beginning _____ and Ending _____

New Jersey S Corporation Information

Federal Identification Number NJ Corporation Number

Taxpayer Name

Address

City State Zip Code

Shareholder Information

Social Security Number _____ / _____ / _____

Last Name First name

Street Address

City State Zip Code

Amount of Payment from Schedule K,
Part VII, Column (F) of the CBT-100S\$, . **THIS FORM MAY BE REPRODUCED**

FOR OFFICIAL USE ONLY

**New Jersey Gross Income Tax
Payment on Behalf of
Nonconsenting Shareholders****NJ
1040-SC
(5-03)**

Tax Year Beginning _____ and Ending _____

New Jersey S Corporation Information

Federal Identification Number NJ Corporation Number

Taxpayer Name

Address

City State Zip Code

Shareholder Information

Social Security Number _____ / _____ / _____

Last Name First Name

Street Address

City State Zip Code

Amount of Payment from Schedule K,
Part VII, Column (F) of the CBT-100S\$, . **THIS FORM MAY BE REPRODUCED**

FOR OFFICIAL USE ONLY

**New Jersey Gross Income Tax
Payment on Behalf of
Nonconsenting Shareholders****NJ
1040-SC
(5-03)**

Tax Year Beginning _____ and Ending _____

New Jersey S Corporation Information

Federal Identification Number NJ Corporation Number

Taxpayer Name

Address

City State Zip Code

Shareholder Information

Social Security Number _____ / _____ / _____

Last Name First Name

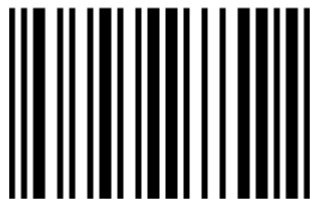
Street Address

City State Zip Code

Amount of Payment from Schedule K,
Part VII, Column (F) of the CBT-100S\$, . **THIS FORM MAY BE REPRODUCED**

**SCHEDULE
CAR-100-M**

(5/03)



**STATE OF NEW JERSEY
ANNUAL REPORT**

Include with your CBT Return
(See Reverse Side For Instructions)

A. BUSINESS INFORMATION

BUSINESS NAME		
NJ CORPORATION NUMBER	FEIN	FILING YEAR

B. BUSINESS ADDRESSES

MAIN BUSINESS ADDRESS INFORMATION (REQUIRED)		
STREET		
CITY	STATE	ZIP CODE
PRINCIPAL BUSINESS ADDRESS INFORMATION - MUST BE A NJ ADDRESS		
STREET		
CITY	STATE NJ	ZIP CODE

C. OFFICERS/DIRECTORS (Required)

NAME (FIRST, MI, LAST)		TITLE	
STREET	CITY	STATE	ZIP CODE
NAME (FIRST, MI, LAST)		TITLE	
STREET	CITY	STATE	ZIP CODE
NAME (FIRST, MI, LAST)		TITLE	
STREET	CITY	STATE	ZIP CODE

☐ Check box if you have more than three officers/directors. Attach a schedule.

D. CHANGE OF REGISTERED AGENT/OFFICE (Use only if you are making a change)

NAME	STREET	CITY	STATE NJ	ZIP CODE
------	--------	------	-------------	----------

E. FEE AMOUNT

REPORT YOUR ANNUAL REPORT FEE OF \$50 (OR \$75 WITH REGISTERED AGENT/OFFICE CHANGE) ON THE APPROPRIATE LINE ON PAGE 1 OF YOUR CBT-100 or CBT-100S. REMIT THE RELATED PAYMENT USING THE CBT-100-V OR CBT-100S-V AS INSTRUCTED.

Signature (Chairman of the Board, President, Vice-President, Registered Agent, General Partner or Authorized Representative)		Date:
--	--	-------